

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JEFFREY A. MARTINEZ, individually,  
and as Trustee of the Martinez Family Trust;  
DOLORES M. MARTINEZ, individually and  
as Trustee for the Martinez Family Trust;  
THE MARTINEZ FAMILY TRUST;  
MARTINEZ & ASSOCIATES, INC.  
(NV20041370692); MARTINEZ &  
ASSOCIATES INC. (NV20181033912);  
SIERRA MORTGAGE CORPORATION;  
FIDELITY NATIONAL TITLE; NEWREZ  
LLC F/K/A NEW PENN FINANCIAL D/B/A  
SHELLPOINT MORTGAGE SERVICING  
(*substituted for* CHASE MORTGAGE  
COMPANY and JP MORGAN CHASE  
BANK NATIONAL ASSOCIATION);  
RHODES RANCH ASSOCIATION;  
REPUBLIC SILVER STATE INC., DBA,  
REPUBLIC SERVICES, and DISCOVER  
BANK.

Defendants.

Case No.: 2:19-cv-1986-GMN-DJA

**[Proposed]  
ORDER  
CONFIRMING JUDICIAL SALE**

This matter coming before the Court on the United States' Motion for Confirmation of Judicial Sale, the Court hereby ORDERS that the motion be GRANTED.

1) This suit concerns federal tax liabilities owed by defendants Jeffrey and Dolores Martinez, and two corporations they controlled. (*See* ECF No. 55 (granting a monetary judgment against the Martinezes and in favor of the United States for the liabilities)).

2) Those liabilities gave rise to tax liens. On December 30, 2022, the Court issued an Order foreclosing the liens on the real property at issue in this suit, and authorizing the sale of

1 the property to help satisfy the liabilities. (ECF No. 78, the “Foreclosure Order”). The property  
2 at issue is located at 262 Cliff Valley Drive, Las Vegas, Nevada, 89148 (the “Subject Property”),  
3 and is more particularly described as follows:

4 Parcel 1:

5 Lot 169 in Block 5 of Amended Final Map of Rhodes Ranch Phase 1, as  
6 shown by map thereof on file in Book 82 of Plats, Page 48 in the Office of  
the County Recorder of Clark County, Nevada.

7 Parcel 2:

8 A non-exclusive easement of use access and enjoyment in and to the  
“Common Area” as further defined in that Certain Covenants, Conditions  
9 and Restrictions for Rhodes Ranch, a Planned Community, recorded August  
13, 1997, in Book 970813 as Document No. 01479, of Official Records,  
Clark County, Nevada.

10 Assessor’s Parcel No.: 176-08-310-113.

11 3) The Court appointed real estate agent Timothy Kimball to sell the Subject  
12 Property, as a receiver on behalf of the United States. (ECF No. 78 at 3).

13 4) The United States reports, and the Court so finds, that the receiver has considered  
14 several offers and has accepted the highest pending offer, as amended by a counter-offer signed  
15 by the buyers on May 30, 2023, and accepted by the receiver on May 31, 2023. The winning  
16 buyers, Bozhidar Stanchev and Shahar Madmon (the “Buyers”), offered a purchase price of  
17 \$635,000. The United States reports that the buyers have deposited \$10,000 in earnest money  
18 into escrow.

19 5) Upon consideration of the United States’ motion and supporting attachments, and  
20 the record in this matter, the Court ORDERS that the sale should be and hereby is  
21 CONFIRMED.

22 6) IT IS FURTHER ORDERED that at closing, 5% of the gross sales proceeds shall  
23 be paid to Timothy Kimball, as compensation, in accordance with the Foreclosure Order. (ECF  
24 No. 78 at 6-7). Mr. Kimball shall also be entitled to be reimbursed for the following expenses of  
25 the sale costs (*see id.*), with total disbursements to Mr. Kimball as follows:

\$7,666.53	Repairs and maintenance
\$1,524.88	Insurance
\$358.25	Electric
\$244.16	Gas
\$195.24	Water
\$320.00	Landscaping
\$400.00	Hourly charges (\$50 per hour)
<u>\$31,750.00</u>	Sales commission
<b>\$42,459.06</b>	<b><i>Total Receiver Distribution</i></b>

7) IT IS FURTHER ORDERED that after payment of the balance of the purchase price into escrow or the Court's registry, the United States and/or Timothy Kimball are authorized and directed to execute and deliver a Certificate of Sale and Deed conveying the Subject Property to the Buyers.

8) IT IS FURTHER ORDERED that on delivery of the Certificate of Sale and Deed, all interests in, liens against, or claims to the Subject Property that are held or asserted in this action by the plaintiff the United States or any of the defendants in this action are discharged, except that, as provided in the Foreclosure Order, the plaintiff and defendants may make claims to the balance of the proceeds, subject to such agreements as the parties may have reached and approval by the Court. If the parties cannot reach a resolution, any or all of them may move for a distribution of the sales proceeds.

9) IT IS FURTHER ORDERED THAT possession of the Subject Property sold shall be yielded to the Buyers upon the production of a copy of the Certificate of Sale and Deed.

Signed this 29 of June, 2023

IT IS SO ORDERED

  
United States District Judge